# Secure - Accurate - Con venient ...

File Electronically Today! www.cfo.dc.gov/otr



Important: Use the mailing labels provided when you mail your vouchers.

#### Who must file D-40ES estimated tax vouchers?

You must file these vouchers if you are required to file a DC income tax return and, after subtracting your tax withheld and any credits, you expect to owe \$100 or more in taxes.

#### **Should you file joint vouchers?**

If you plan to file jointly on your 2006 D-40 return, you should file joint 2006 vouchers to ensure that you receive proper credit for any estimated income tax you pay. If you file joint vouchers, but you do not file jointly on your D-40 return, you may divide the estimated tax paid between you and your spouse any way you wish.

#### Where do you make payments?

You may choose to pay your estimated tax and file your voucher electronically. You can do this free of charge through the DC Government web site. Go to www.cfo.dc.gov/otr, select Taxpayer Service Center, select Individual Income Tax Service Center, and then select DC Online Filing.

If you choose to file by paper, mail the voucher and payment to:

Office of Tax and Revenue Individual Estimated Tax P0 Box 96018 Washington DC 20090-6018

**NOTE:** Please use the mailing labels provided when you mail your vouchers.

Make your check or money order payable to the DC Treasurer. Write your social security number, voucher number, and "2006 D-40ES" on your check or money order.

#### When are the vouchers due?

File your vouchers by the following dates:

• Voucher 1: April 17, 2006

Voucher 2: June 15, 2006

- Voucher 3: September 15, 2006
- Voucher 4: January 15, 2007

#### How do you determine your estimated tax?

If you expect your taxes and withholding for 2006 to be approximately the same as last year, your estimated tax is the amount of tax you owed in 2005. Divide this amount by four installments.

If you expect this year's income to be different from last year, use the worksheet on page 6 to estimate your 2006 DC taxes.

#### Can you apply an overpayment from your DC return?

You can apply the full amount of any overpayment from your prior year's income tax return to the first payment of your estimated taxes or you can spread it across the four installments any way you choose. You may not use this if you have requested or received a refund of this overpayment.

You can use the record of payments worksheet on page 9 to plan how much overpayment you will apply to each installment.

## Could you be charged a penalty or fee?

If you underestimate your taxes:

You will be charged an underpayment rate of 10% per year compounded daily, if your withholdings, credits and estimated tax payments do not equal:

- · At least 90% of your 2006 DC income tax, or
- 100% of your 2005 DC income tax for a 12-month period.

If you falsely state your estimated taxes:

You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

#### **Dishonored check**

You will be charged a \$65 fee if your check is returned to us.

#### What if your estimated taxes change during the year?

If you have filed one or more vouchers and you find that your estimated tax liability has changed substantially, use the calculation on page 7 to recalculate your estimated tax payment.

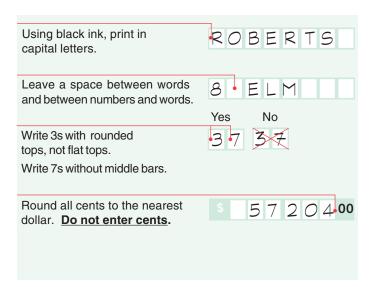
Using your remaining vouchers, adjust your installment amounts to cover the balance you owe. If you file your DC individual tax return for the year 2005 before you make your last estimated tax payment, you must pay the balance of any tax due with your return. (Do not send in your last voucher.)

## Where do you call if you have questions?

Office of Tax and Revenue 202-727-4TAX (4829)

### Filling out the form

To ensure that we can process your forms quickly and accurately, please follow these guidelines. **Do not print outside the boxes.** 



VV	orksheet to Estimate DC Tax Payments			
а	Federal adjusted gross income expected for 2006			а
b	Deduction amount If you expect to itemize your deductions, enter the estimated deduction am If you expect to take a standard deduction, for married filing separately, enter \$1,250; all others en			b
С	Subtract Line b from Line a.			С
d	Number of exemptions			d
е	Exemption amount Multiply \$1,500 by Line d.			е
f	Estimated taxable income Subtract Line e from Line c.			f
g	DC tax Use the tax rate table on page 7.			g
h	DC income tax to be withheld during 2006	h		
	Property tax credit If you have none, make no entry — leave blank.	i		
	Other DC credits EITC, Low Income Credit, or credit for child care. If you have none, leave blank.	j		
k	Schedule L, Lower Income Long-Term Homeowner Credit. If none, leave blank .	k		
I	Add Lines h-k.			I
m	Estimated DC tax Subtract Line I from Line g.			m
n	Amount of each payment Divide Line I by the number of voucher payments due this year. A from your 2005 return any way you wish, see page 9.	Apply	y any overpayment	n

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Revised estimated tax payment  Use this calculation if your estimated income changes significantly after	er you have filed one or more vouchers.
a Revised estimated tax for 2006	a
b Total payments made	b
c Total due Subtract Line b from Line a.	С
d Amount of each remaining installment Divide Line c by the number of remaining installments.  Using your remaining vouchers, adjust your installment amounts to cover the balance you owe.	d

## **Tax Rate Table**

Taxable Income	DC Tax	
\$10,000 and less		4.5% of taxable income
over \$10,000 but not over	\$40,000	\$450 plus 7% of taxable income over \$10,000
More than \$40,000		\$2,550 plus 8.7% of taxable income over \$40,000

# **Record of payments worksheet**

KEEP FOR YOUR RECORDS Estimated Tax Payments

Use this record to plan how much of any overpayment credit you will apply to each installment and to record the date you paid.

Total estimated tax for 2006	
Credits from any 2005 D-40 overpayment	

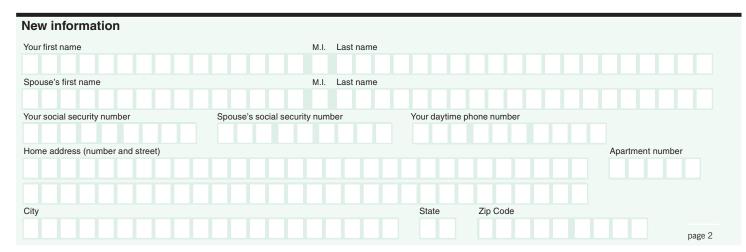
Voucher number	Installment amount		Portion of 2005 overpayment applied		Payment amount	Date paid	Payment Information
1		_		=			
2		_		=			
3		_		=			
4		_		=			

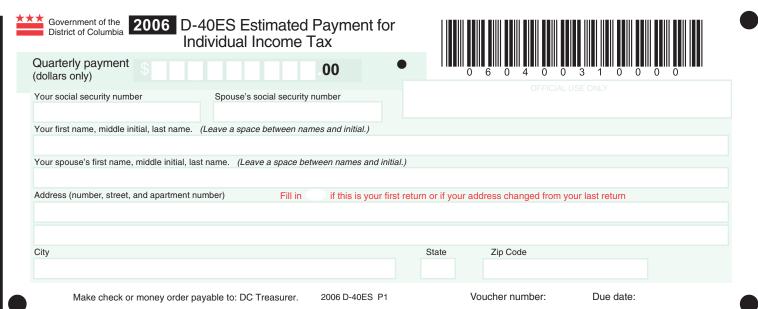


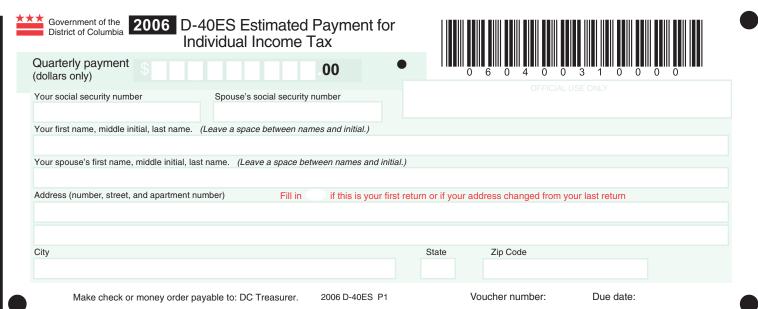
# D-40N Change of Name or Address

Important: Fill out both sides.

Old information				
Your first name	M.I. La	ast name		
Spouse's first name	M.I. La	ast name		
Your social security number	Spouse's social security number	Your daytime pl	hone number	
Home address (number and street)				Apartment number
City		State	Zip Code	
				page 1







Government of the District of Columbia	0-40ES Estimated ndividual Income 1	Payment for Fax				
Quarterly payment (dollars only)		00		6 0 4 0 0	3 1 0 0 0 0	I
Your social security number	Spouse's social security	number				
Your first name, middle initial, last name	e. (Leave a space between nan	nes and initial.)				
Your spouse's first name, middle initial,	last name. (Leave a space bet	ween names and initial.)				
Address (number, street, and apartmen	t number) Fill in	if this is your first retu	urn or if your add	dress changed from yo	our last return	
City			State	Zip Code		
Make check or money order	r payable to: DC Treasurer.	2006 D-40ES P1	Vo	ucher number:	Due date:	

Government of the District of Columbia	0-40ES Estimated ndividual Income 1	Payment for Fax					
Quarterly payment (dollars only)		00			3 1 0 0 0 0		
Your social security number	Spouse's social security	number					
Your first name, middle initial, last name	e. (Leave a space between nan	nes and initial.)					
Your spouse's first name, middle initial,	last name. (Leave a space bet	ween names and initial.)					
Address (number, street, and apartmen	t number) Fill in	if this is your first retu	urn or if your add	dress changed from yo	our last return		
City			State	Zip Code			
Make check or money order	r payable to: DC Treasurer.	2006 D-40ES P1	Vo	ucher number:	Due date:		

WASHINGTON DC 20090-6018 OFFICE OF TAX AND REVENUE INDIVIDUAL ESTIMATED TAX PO BOX 96018

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OFFICE OF TAX AND REVENUE

INDIVIDUAL ESTIMATED TAX

WASHINGTON DC 20090-6018

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